(d) In the current year, the combined fiscal deficit of the States is budgeted at Rs. 103736 crore, which is equivalent to 4.1 per cent of GDP.

New posts for Custom Commissioners

1974. SHRI SANJAY NIRUPAM: Will the Minister of FINANCE AND COMPANY AFFAIRS be pleased to state:

(a) whether the Ministry of Finance has created 140 new posts for Custom Commissioners recently; and

(b) if so, the details thereof and the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE AND COMPANY AFFAIRS (SHRI GINGEE N. RAMACHANDRAN): (a) and (b) The Government has approved the restructuring of Customs and Central Excise Department, largely with a view to create Tax Administration which is officer oriented, technology driven, and assessee friendly which maximizes revenue productivity by closer supervision over compact Commissionerates and Zones. In addition, the restructuring aims at reinforcing the Directorates of Anti-Evasion and Revenue Intelligence, speeding up the process of disposal of appellate cases, expediting decision making and strengthening the grievance redressal machinery. In the restructured set up, an additional 144 posts of Commissioner level, *viz.* 31 for Central Excise, 07 for Customs, and 106 for Appeals/Adjudication and Directorates, have been created.

Tax on farm income

1975. SHRI C.P. THIRUNAVUKKARASU: Will the Minister of FINANCE AND COMPANY AFFAIRS be pleased to state:

(a) whether Government propose to tax farm income with an exception limit of Rs. 1 lakh as recommended by tax conference organised by ASSOCHAM recently;

(b) if so, the details thereof;

(c) if not, the reasons therefor;

(d) whether Government have examined the other recommendations made by the conference; and

(e) if so, what is Government's reaction thereto?